

1997**Miscellaneous Income**Form **9b**

Type or print PAYER'S name and address		1 Rents and royalties paid to Wisconsin residents (\$600 or more)
PAYER'S federal ID number	RECIPIENT'S social security number	2 Rents and royalties paid to nonresidents on property located in Wisconsin (\$600 or more)
Type or print RECIPIENT'S name and address		
		3 Annuities, pensions, and other nonwage compensation (\$600 or more)

COPY A
For Wisconsin Department of Revenue

IC-092

Wisconsin Department of Revenue

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COPY B
For Recipient

IC-092

Wisconsin Department of Revenue

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COPY C
For Payer's Records

IC-092

Wisconsin Department of Revenue

NOTE: Federal Form 1099-MISC, 1099-R, or W-2, as appropriate, may be used (or may be required) instead of Wisconsin Form 9b. The due dates shown below also apply to these forms.

Who Must File. Individuals, fiduciaries, partnerships, limited liability companies, and corporations doing business in Wisconsin and making payments to individuals of rents, royalties, or certain nonwage compensation must file Form 9b. Payers other than corporations must report rents and royalties only if the payer deducts the payments in computing Wisconsin net income. Amounts not properly reported on Form 9b may be disallowed as deductions. Failure to file Form 9b by the due dates listed below, or filing an incorrect or incomplete Form 9b due to wilful neglect may result in a penalty of \$10 for each violation.

Note: If you must file federal information returns on magnetic media and you file at least 250 Forms 9b, you generally must file Forms 9b on magnetic media. For more information call (608) 267-3327 or write to the Bureau of Information Systems, Wisconsin Department of Revenue, P.O. Box 8903, Madison, WI 53708-8903.

When to File.

- **February 2, 1998** — Forms 9b (or Forms 1099 or W-2) reporting annuities, pensions, and other nonwage compensation.
- **March 16, 1998** — Corporations reporting rents and royalties.
- **April 15, 1998** — Noncorporate payers reporting rents and royalties.

Where to File.

Corporations — Send copy A of the Form 9b to the Wisconsin Department of Revenue, P.O. Box 8908, Madison, WI 53708-8908.

Payers Other Than Corporations — Send copy A of the Form 9b to the Wisconsin Department of Revenue, P.O. Box 59, Madison, WI 53785-0001.

Specific Instructions

Box 1. Report rents and royalties of \$600 or more paid to a Wisconsin resident, regardless of the location of the property to which such payments relate.

Box 2. Report rents and royalties of \$600 or more paid to a nonresident on property located in Wisconsin.

Box 3. Report annuities, pensions, and other nonwage compensation of \$600 or more paid to Wisconsin residents, and payments of \$600 or more made to nonresidents for services performed in Wisconsin.

If an employe receives wages subject to withholding and additional amounts not subject to withholding, report the total compensation on a wage statement Form W-2, not on Form 9b.

If you have withheld Wisconsin income taxes from annuities, pensions, or nonwage compensation, you must file Form 1099 or W-2, as appropriate, instead of Form 9b.